

# **EXHIBIT C**



UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

September 24, 2024

The Honorable Kathy Hochul  
Governor of New York State  
NYS State Capitol Building  
Albany, NY 12224

Dear Governor Hochul:

I write in response to New York's request for additional time to liquidate obligations for the American Rescue Plan Act's Emergency Assistance to Non-Public Schools (ARP EANS) program, Grant Award S425V210049. Specifically, New York's September 5, 2024, liquidation extension request specifies the need for additional time to liquidate \$203,217,132.00 of ARP EANS funds after the period for liquidation under 2 C.F.R. § 200.344(b) expires. After careful review, I have determined that New York's request provides sufficient justification and documentation for an extension to the period of liquidation for ARP EANS funds and grant the extension through March 28, 2026.

This approval is granted with the condition that the funds drawn down in the G6 system from Grant Award S425V210049 be used only to liquidate obligations incurred by September 30, 2024, and support costs that were allowable under laws and regulations in effect during that period. Any drawdowns during this extension period require approval from the U.S. Department of Education's (Department's) program office. New York must email the Department's Office of State and Grantee Relations through the State's mailbox (i.e., [NewYork.OESE@ed.gov](mailto:NewYork.OESE@ed.gov)), detailing the amount of funds approved for late liquidation that the State requests to draw down.

Thank you for your work to implement the ARP EANS program, including this request to help ensure that all possible resources are available to meet the academic and mental health needs of New York's students and educators. If you have any questions about this approval, please contact the Department at [NewYork.OESE@ed.gov](mailto:NewYork.OESE@ed.gov).

Sincerely,

Adam Schott  
Principal Deputy Assistant Secretary  
Delegated the Authority to Perform the  
Functions and Duties of the Assistant Secretary  
Office of Elementary and Secondary Education

CC: Christina Coughlin, Chief Financial Officer, New York State Education Department  
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